IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 22ND MARCH 2007 / 1ST CHAITHRA 1929

OP.No. 13022 of 2000(A)

PETITIONER:

THE PROPRIETOR,
ANGELS TRAVELS,
RAILWAY STATION ROAD,
TRIVANDRUM.

BY ADV. SRI.M.K.CHANDRA MOHANDAS

RESPONDENTS:
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1. THE STATE OF KERALA, REP.
BY THE TRANSPORT COMMISSIONER,
TRIVANDRUM.

2. THE STATE TRANSPORT AUTHORITY,
KERALA, REP. BY ITS SECRETARY,
TRANSPORT BHAVAN, EAST FORT,
TRIVANDRUM.

3. THE REGIONAL TRANSPORT OFFICER,
TRIVANDRUM.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 22/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P. NO.21280/2000 IN O.P. NO.13022/2000

DISMISSED:

22.3.2007 SD/-(C.N.RAMACHANDRAN NAIR, JUDGE.)

APPENDIX

PETITIONER'S EXHIBITS:

NIL

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR,J.

O.P. NO. 13022 OF 2000

Dated this the 22nd day of March, 2007

JUDGMENT

Petitioner is claiming the benefit of judgment of the Supreme Court in regard to exemption from motor vehicle tax. However, Government Pleader submitted that the benefit of judgment of the Supreme Court is applicable only to respondents before Court. However, even though petitioner was not a party before theSupreme Court, the State has accepted the judgment of Division Bench of this Court in as much as no revised tax was demanded from the petitioner from the date of judgment of the Division Bench until the same is reversed by the Supreme Court. In the circumstances, I do not think petitioner can be discriminated in the matter of demand of tax and therefore O.P. is allowed vacating the demand of higher rate of tax from the petitioner for the period from 11.12.1995 to 10.8.1999.

(C.N.RAMACHANDRAN NAIR)
Judge